

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

NEVILLE LYIMO,

Petitioner,

v.

Crim. No. 2:11-cr-00162

JUDGE ALGENON L. MARBLEY

Magistrate Judge King

UNITED STATES OF AMERICA,

Respondent.

ORDER

Petitioner, who was convicted in this Court on ten counts of aiding and assisting in the filing of false income tax returns in violation of 26 U.S.C. § 7206(2), filed a *Petition for Writ of Error Coram Nobis Pursuant to 28 U.S.C. § 1651* (ECF No. 190). On October 11, 2018, the Magistrate Judge recommended that the *Petition for Writ of Error Coram Nobis Pursuant to 28 U.S.C. § 1651* be dismissed. *Report and Recommendation* (ECF No. 194). Although the parties were advised of their right to file objections to the *Report and Recommendation*, and of the consequences of their failure to do so, no objections have been filed.

The *Report and Recommendation* (ECF No. 194) is **ADOPTED** and **AFFIRMED**. The *Petition for Writ of Error Coram Nobis Pursuant to 28 U.S.C. § 1651* (ECF No. 190) is hereby **DISMISSED**.

Petitioner has waived his right to file an appeal by failing to file objections. *See Thomas v. Arn*, 474 U.S. 140 (1985); *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981). The Court therefore **DECLINES** to issue a certificate of appealability.

IT IS SO ORDERED.

s/Algenon L. Marbley
ALGENON L. MARBLEY
UNITED STATES DISTRICT COURT